

FIRST REGULAR SESSION

# SENATE BILL NO. 292

97TH GENERAL ASSEMBLY

---

---

INTRODUCED BY SENATOR RUPP.

Read 1st time February 11, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

1486S.011

---

---

## AN ACT

To repeal section 287.745, RSMo, and to enact in lieu thereof one new section relating to workers' compensation tax overpayments.

---

---

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Section 287.745, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be known as section 287.745, to read as follows:

287.745. 1. If the tax imposed by sections 287.690, 287.710, and 287.715  
2 are not paid when due, the taxpayer shall be required to pay, as part of such tax,  
3 interest thereon at the rate of one and one-half percent per month for each month  
4 or fraction thereof delinquent. In the event the state prevails in any dispute  
5 concerning an assessment of tax which has not been paid by the taxpayer,  
6 interest shall be paid upon the amount found due to the state at the rate of one  
7 and one-half percent per month for each month or fraction thereof delinquent.

8 2. In any legal contest concerning the amount of tax under sections  
9 287.690, 287.710 and 287.715 for a calendar year, the quarterly installments for  
10 the following year shall continue to be made based upon the amount assessed by  
11 the director of revenue for the year in question. If after the end of any taxable  
12 year, the amount of the actual tax due is less than the total amount of the  
13 installments actually paid, the amount by which the amount paid exceeds the  
14 amount due shall, **at the election of the taxpayer**, be **refunded or credited**  
15 against the tax for the following year and **in the event of a credit**, deducted  
16 from the quarterly installment otherwise due on June first.

✓